

## Dr. Gehani to Receive QCDS's Highest Honor

The QCDS Board of Trustees has unanimously approved the recommendation of the Honors Committee in selecting Dr. Chad Gehani, a past president of QCDS and NYSDA, as the recipient of the Emil Lentchner Distinguished Service Award, to be presented at the QCDS installation of officers and Dinner Dance next January 12.



Dr. Chad Gehani

The Lentchner Award is the highest honor bestowed by QCDS to a member in recognition of outstanding character and service to the Society and the dental profession.

QCDS President Dr. Beatriz Vallejo congratulated Dr. Gehani on his selection, noting that he has had a long and distinguished career in service to the tripartite at all levels, where his strong leadership skills were a useful asset. Dr. Gehani is a mentor and resource to many QCDS members as well as members of both NYSDA and nationally.

He has held all officer positions within QCDS, is a long-time member of the QCDS Board of Trustees, and has served on virtually every QCDS committee. He has mentored and encouraged those seeking a career in dentistry and can proudly take credit for dozens of practitioners who followed his advice and encouragement.

He enjoys a solid reputation for honesty, integrity, being well informed on the issues and his ability at consensus building. He is easily approachable, believes in equality, an open door policy and empathizes with the needs and wants of the membership. In addition to having served as a member of NYSDA's Council on Nominations, Board of Governors, Executive Committee, EDPAC, and chair of the Coun-

cil on Membership and Communications, Dr. Gehani has served as a member of the Board of Directors of the New York State Dental Foundation from 2005-2011. As NYSDA president, he instituted loan forgiveness programs and the New Dentists Conference.

He is also well known at the ADA, where he served on the Committee on International Programs and Development, the Council on Membership, National Summit on Diversity, and the New York State Tripartite Grassroots Membership Initiative, which he chaired. He was a member of the Reference Committee on Membership at the 2003 Annual Session of the House of Delegates.

Dr. Gehani has been at the forefront in promoting inclusivity and unity within the dental community and has been honored by many of the ethnic dental societies for his efforts.

He has long supported and has been instrumental in successfully preserving adult Medicaid services for those in need and continues his efforts to assure that all dental patients have access to quality dental care. The New York State Dental Foundation recognized his efforts by honoring him with their "Award of Excellence in Community Service" in 2006.

He holds fellowships in the Pierre  
—Continued on page 4

## QCDS Scores at Citifield Screening



AT THE BALL GAME: On the field to cheer the team were, left to right, Dr. Stuart Kesner, Executive Director William Bayer, Mets third base legend Ed Charles, QCDS President Dr. Beatriz Vallejo, and Drs. Bijan Anvar and Steven Gounardes.

In one of the few bright spots for the Mets this year, the team sponsored a community health fair conducted on August 21 in conjunction with their game against the Colorado Rockies.

QCDS participation in the event had been announced for two weeks prior to the game on radio station WFAN, courtesy of Michael Feldman at Powermedia. QCDS was one of more than 30 organizations participating in the event, with QCDS

dental volunteers offering oral cancer screenings to all Mets fans in attendance.

QCDS had secured over 1,200 tickets for members, their families and friends to attend the game.

Dr. Stuart Kesner served as the event chair and was assisted by QCDS members and residents from Jamaica Hospital. Although the number of fans screened declined somewhat from

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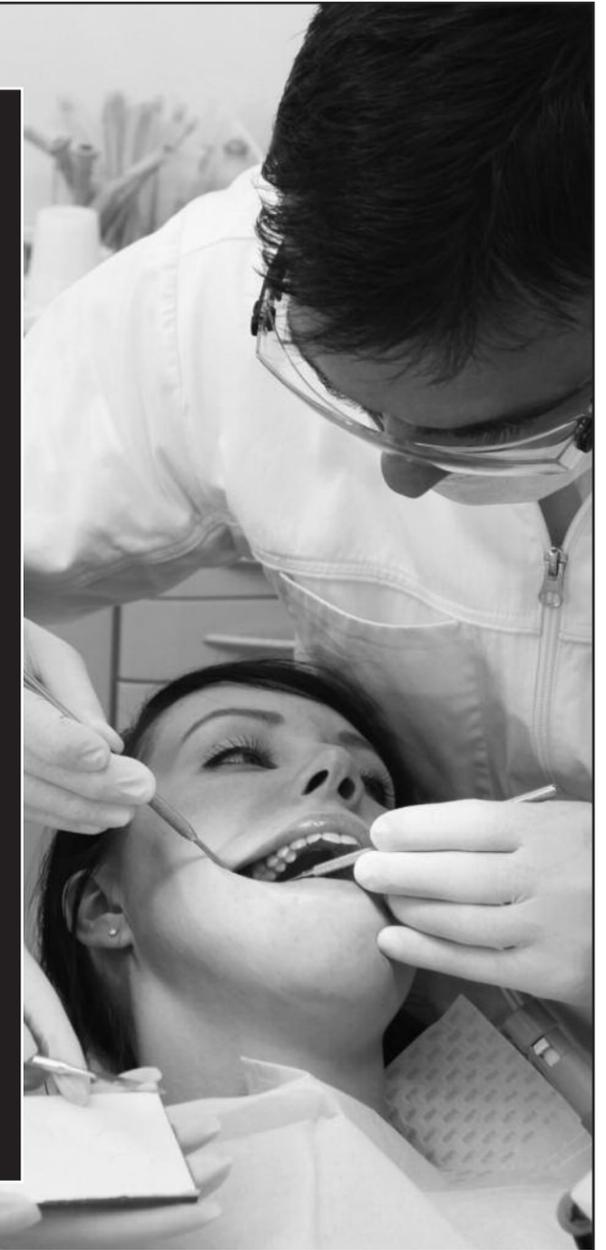
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# Dr. Chad Gehani to Receive Highest Honor from QCDS

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Fauchard Academy, the International College of Dentists and the American College of Dentists and currently serves as the chair of the Department of Endodontics at Flushing Hospital Medical Center and associate clinical professor of endodontics at New York University.

Dr. Gehani has extended his efforts to serve those in need both in New York as well as on the international stage. He has been president of the Indian Dental Association (USA) and has done presentations at FDI, American Dental Association, Greater New York Dental Meeting, Greater Long Island Dental Meeting, Commonwealth Dental Association, Asia Pacific Dental Congress, Spanish American Medical and Dental Society, Pakistan Dental Association, Bangladesh Dental Association, South Asian Dental Congress, Dominican Dental Association, Federation Odontologica Latin America and many others. He received "The Best Teacher Award" International College of Dentists (India Section).

The International College of Dentists (Head Office) honored him for his global contributions to the dental profession.

Dr. Gehani's strong values of service to the public are evidenced by his own family life. His wife, Rekha, is a successful orthodontist and their three children have chosen similar careers. Two have chosen dentistry and one is choosing medicine.

His belief that a single person can make a difference in the community is shared by each of his family members, who also share his belief that actions should be governed by what is in the best interests of the patient and the profession.

QCDS Executive Director William Bayer stated that "this well deserved award is long overdue and Dr. Gehani's career exemplifies the qualities the Lentchner Award was established to recognize. I cannot conceive of a more deserving recipient."

Dr. Gehani had the pleasure of working with Dr. Lentchner and learned much from him. "I am both honored and humbled by the recognition of my colleagues from QCDS in awarding me this high honor," he said. "We are an extended family and I cherish the support and encouragement over the years. I thank everyone very much"

## QCDS Bulletin

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## From the President

beatrizvallejo@hotmail.com



# Time Flies When We're Having Fun

By Beatriz Vallejo, D.D.S.

In retrospect, it is safe to say that time does pass by quite quickly when we are having fun. I know for a fact that this is true because, in all honesty, my year as president has been quite enjoyable!

I feel so honored to be representing my colleagues at QCDS this year with my position. My time as your president is over but I am very satisfied with what we have accomplished with our united services and efforts. This was a year in which QCDS has provided a high level of educational programs due to the fact we have brought the newest and most interesting speakers to teach and lecture about their practices and passions here at our Institute for Continuing Dental Education. This year we had summer lectures presented by quality speakers from quite a diverse group of dentists, which goes to show that QCDS has grown into a democratic Society where diversity is highly supported, encouraged, and appreciated.

Overall, our general membership meetings were rather successful with a good number of attendees, over 40 members present. We hope that this number grows with the mandate for continuing education. Ultimately, we are certain that our Society will be successful due to the fact that QCDS provides a plethora of inexpensive, high quality courses for its members.

Throughout this year we have had many events as a Society, such as our first Regional Residency Night. The event was crucially important for new dentists because it brings them further into our profession. They get to meet the people behind the outstanding leadership in our regional organizations, such as the ADA, NYSDA, and QCDS. It is during this time that they are introduced to the benefits of their hard work as professionals and get to see what their future holds in this great profession.

Another great event held throughout the year was a community outreach program ran by Dr. Alan Queen. As you may recall, this program consisted of a group of volunteer dentists performing screenings on more than 500 school children. The greatest benefit of this program is being able to spread more information on oral care to these children to benefit them in the future.

Our Society held an Oral Cancer Screening Program at CitiField led by Dr. Stuart Kesner on August 21st and the New Dentist Committee Meeting in partnership with the Nassau County Dental Society on October 4th. Following this event, on October 5th we joined in partnership once again with our colleagues in Nassau and Suffolk to host the Annual Belmont Park Race Track Oral Cancer Screening event. As we can all see, we have been quite busy this year but it's all due to the fact that we want to stress the importance of continuing education for our members as well as our local communities.

On November 11th we will hold an important event, a Diversity Meeting, where we will be honored to meet and interact with leaders of important organizations. The overabundance of accomplishments that this Society has achieved are too great to be expressed in this short message, but what I can say is that I am extremely proud of the work and determination that each and every one of you has given to this Society.

I would like to take this opportunity to thank all of our contributors for your support. QCDS and the Institute of Continuing Dental Education would like to express their deepest gratitude. I also wish to express my personal gratitude and appreciation to the members, the Board of Trustees, our committee chairman, as well as all of the members who volunteer their time to make QCDS the special organization that it is and

will continue to be. I would also like to give a big thanks to our executive director, William Bayer for his hard work and outstanding ability to keep QCDS in the forefront of organized dentistry. My thanks are also extended to the QCDS secretaries, Guadalupe Rodriguez and Mercedes Rodriguez, for their effective work.

I wish, from the bottom of my heart, the best of luck to the incoming administration and hope that you all have a successful term. Let us all continue to work to keep dentistry a high quality profession. Thank you very much for electing me as your president for this year and please remember that our greatest success occurs when we work together, as a family, as a Society, and as colleagues in a great profession.

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”

## Dr. Albert Baharestani Passes Away

Submitted by his daughter, Linda

Dr Albert Baharestani was married to his beautiful wife, Fereshteh, for nearly 34 years, where they raised their 3 children, Dr. Michael, Dr. Samuel and Linda, together.

Dr. Baharestani was an established dentist in Iran and even his move to the United States due to the Iranian revolution did not stop him from continuing his passion for dentistry. He went back to school at NYU and completed all of his requirements to practice dentistry and specialize in endodontics in New York. This was

no easy feat. He was in school and studying, all while supporting a wife and two children. He went on to open his dental practice in Forest Hills, where he was a pillar in the community for over 25 years, while also being a faculty member at NYUCD for a number of years.

He was a leader, advisor, inspiration and always had a positive outlook. A humble, yet confident man, Dr. Albert Baharestani was the epitome of a loving father, loyal husband, respected clinician and compassionate man.

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From The Executive Director

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## QCDS and GLIDM

By William Bayer

I have received a few calls regarding QCDS and the Greater Long Island Dental Meeting (GLIDM) and want to be sure all our members are aware of the facts, rather than rumors.

QCDS had participated in GLIDM by sponsoring the annual meeting as a joint venture with the Nassau and Suffolk County Dental Societies for many years. Recently, our Board of Trustees voted to discontinue QCDS participation in that joint venture with our neighboring components and, in fact, QCDS is no longer a sponsor of GLIDM. Both Nassau and Suffolk plan to continue the meeting as it has been in the past, and from an attendee perspective, nothing will have changed except QCDS is no longer one of the sponsoring components of the meeting. They will continue to offer continuing education programs for all attendees, have a large variety of vendors on-site and offer the amenities to which you have become accustomed. I would encourage all of you who have attended the event in the past to continue to support the meeting and we wish both societies continued success.

### QCDS News Bits

Well-deserved and long overdue congratulations go to Dr. Chad Gehani, who has been named the recipient of the Emil Lentchner Distinguished Service Award, the highest honor bestowed by QCDS. His accomplishments and service to organized dentistry are well known and are detailed in an article within this publication.

We are expecting a sold out audience at our November 11th continuing education and diversity conference so I recommend you make your reservation as soon as possible, as space is limited.

I encourage all our members to support your voluntary leaders for the coming year, led by Dr. Doron Kalman who will be your QCDS president in 2013, by attending the annual Officers Installation & Dinner Dance is being held January 12th at Russo's on the Bay in Howard Beach. This is usually a festive affair and this year will certainly be no different. Call the QCDS office to reserve your place. In addition, a full day continuing education program has been scheduled for January 11th with details noted on our website.

We are also revising the format of our general membership meetings to allow more interaction between the Society leaders and members. Formal presentations will be shortened, thus permitting more dialogue with members concerning current issues in dentistry, recent developments, questions from members, etc.

We continue to offer oral health screenings to the community with recent programs at Belmont racetrack and Intermediate School 227 in East Elmhurst, where over 200 children were screened by QCDS volunteer dentists. We are scheduling additional programs for the coming year and volunteers are always needed and welcomed. If a school in your area might benefit from this program, contact me with the information and we will try to schedule a program in your community.

Please view our website, [www.qcds.org](http://www.qcds.org), which has the latest up-to-date information regarding upcoming events, continuing education courses, important announcements etc. Any suggestions to improve the website are always welcome.

“  
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Be sure to check the QCDS website  
for the latest Society events and news:  
[www.qcds.org](http://www.qcds.org)

# Don't Take 'Buy and Hold' Literally

By Lewis J. Altfest, Ph.D., CFA, CFP®

Many investors ignore the process of reevaluating investment strategies and shifting holdings, adhering slavishly to the "buy and hold" mantra.

Holding on can indeed work wonders for your portfolio under the right circumstances, but only if you keep your eyes wide open and make your selling decisions without emotion. Even Warren Buffett, well known for holding his shares for the long run, isn't always a "forever" kind of guy. Contrary to popular wisdom, he does sell, as he did in 1998 with McDonald's and several other securities.

“  
...how long should you hang onto your stocks and funds?  
”

So, how long should you hang onto your stocks and funds? Generally, I subscribe to a three to five year time frame because of the correlation with U.S. economic and political

cycles of the same length. Any promising new idea or product a public company proposes usually bears fruit within that period. Additionally, I expect my stock picks to reach the price target I've set for them within about four years.

Just because I prefer to place and hold my bets for several years doesn't mean I don't take a closer look more frequently. Here are some guidelines:

## Make sure you do periodic reviews.

Assess your mutual fund investments once or twice a year. Fund managers study and prune their holdings on a daily basis, so you don't have to. Your only concern is how well your fund performs compared to others in the same sector or asset class. If your fund's returns are below the average for others in its sector or class by seven to ten percentage points over a two-year period, and continues this slide into the third year, it's time to sell.

If your fund is outperforming others in its class, stay put. But keep in mind that a stock fund that's gone gangbusters for a few years could throw off your portfolio's balance. You'll need to eventually sell some shares to prevent your asset allocation from being too heavy in one area.

While you can judge your mutual funds annually or semiannually, you'll need to study your individual stock holdings at least monthly—or more frequently if there are any issues brewing.

If your stock's price is moving down, particularly relative to those of other stocks in its industry, question why. Is it because of temporary misfortune, or are there fundamental problems within the company? It's tough to assess

these issues, so rely on analyst reports.

If you determine that the stock's down for temporary reasons, hold on. But if the fundamentals are all wrong, sell. If, on the other hand, your stock climbs month after month, keep assessing it and sell shares periodically to rebalance your portfolio. When to sell a stock is entirely a judgment call. If you're not comfortable making that decision, use mutual funds for your stock holdings, or rely on an investment adviser to manage your portfolio.

With both stocks and funds, how long you should hold is based on when you should sell. Be sure those decisions are well informed, logical, and unemotional.

*Altfest Personal Wealth Management<sup>SM</sup> is the nationally recognized, fee-only investment management and financial planning firm that is endorsed by NYSDA Support Services for NYSDA and the Queens County Dental Society. Altfest contributes articles to help members of QCDS plan and think intelligently about their finances. If you would like to reach Altfest, you can call Walter Primoff at (212) 406-0850 or email him at wprimoff@altfest.com. This article was updated and adapted from an article the author wrote for Medical Economics magazine, copyright 2012, and published by Advanstar Medical Economics Healthcare Communications. Reprinted by permission. All rights reserved.*

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# Annual QCDS Oral Screening Held at Citifield

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prior years, the value of this program was reaffirmed when one of the persons screened exhibited suspicious lesions and was referred for follow-up evaluation. As a courtesy, the team provided key chains as an incentive for fans to avail themselves of the screening, with Henry Schein and Colgate providing toothpaste and toothbrushes to be distributed as well as dental supplies for the volunteers conducting the screenings.

Prior to the start of the game, a stadium announcement was made thanking QCDS and Dr. Kesner for participation, as well as a public service announcement regarding oral cancer. An on-field presentation of a "Spirit Award" was presented to QCDS President Dr. Beatriz Vallejo in recognition of QCDS' ongoing community programs. The QCDS delegation was joined by ADA Trustee Dr. Steven Gounardes (a Yankees fan, but Mets fan for the night) and longtime QCDS supporter Senator Jose Peralta, whose district includes the stadium. He thanked QCDS for its community programs to improve the dental health of New Yorkers.

There was a big surprise when "Happy Birthday Wishes" were extended to Doron Kalman on the big centerfield screen—not once, but twice!

Dr. Kesner offered special thanks to Colgate and Henry Schein, as well as the event volunteers: Bill Bayer, Juliette Kaminski, Ana Jurado, Janet Kesner, Hillary Kesner, Carly Krauser, Amanda Ritter, Dr. Alan Queen, Dr. Beatriz Vallejo, Dr. Bijan Anvar, Dr. Mercedes Mota-Martinez, Dr. Boris Arbitman, Dr. Maria Dourmas,



A Mets "Spirit Award" for community service was presented to QCDS President, Dr. Beatriz Vallejo during the game. With her is State Senator Jose Peralta and son, Drs. Stuart Kesner, Beatriz Vallejo, Bijan Anvar and Steven Gounardes

Jennifer Ramirez, Bridget- Maria Walsh, Dr. Marshall Rubin, Dr. Chad Gehani, Dr. Rekha Gehani, Dr. Neil Cohen, Dr. Igor Dekhkanov, Dr. Eduard Munarov, Dr. Amit Patel, Dr. Solmaz Eftekhari, Dr. Danny Benjamin, Dr. Ruben Aminov, Dr. Nirmol Chandhoke, Dr. Diana Gerov, Dr. Albert Ilyayev, Dr. Edward Chu, Mr. Miguel Ortega, Lisa Marini, and Dr. Vincent Conti.

Dr. Kesner noted that over the last few years the social element of this event has provided thousands of fans with an opportunity to enjoy a reasonably priced major league baseball game in addition to providing a valuable and worthwhile service to the fans attending the game. "Oral cancer can be treated more successfully with early detection and if even one suspicious case is found, we may have saved a life," he said.

As may have been expected, the Mets lost 6-2.

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# New Dental Practice Comparability Profit Sharing for Tax Qualified Retirement Plans

By Andrew E. Roth, Esq.

The vast majority of owners of dental practices who already have or who are thinking of setting up a tax-qualified retirement plan, such as a profit-sharing plan, have one major goal in mind. They want to make significant tax-deductible contributions for their own benefit, which will reduce their current income tax bill and serve as a nest egg for their future. At the same time, they are not interested in maintaining a plan if the staff costs are too great. This goal of making significant contributions for owners and other key employees, while keeping staff costs under control, is not easily achieved under the Internal Revenue Code ("Code"). The Code generally requires that a tax-qualified retirement plan not discriminate in favor of highly compensated employees. This article discusses how the dental practice owner's goal can often be achieved, in whole or in part, through the creative use of a "new comparability" profit-sharing plan which satisfies the Code's requirements.

Traditional profit-sharing plans and Simplified Employee Pension Plans ("SEPs") require that a level percentage of compensation be contributed on behalf of all plan participants. As a result, in a traditional arrangement, if the owners of dental practices want to increase contributions on their own behalf, they need to also increase the contributions for their staff.

In a new comparability plan, actuaries use certain IRS-blessed "cross-testing" rules, and demonstrate compliance with the non-discrimination requirements by converting the contributions that are made under the plan to their equivalent benefits under a defined benefit pension plan. All of this is done "behind the scenes" so that the plan is easily understandable by dentists and their employees. While these tests are sensitive to demographics and do not always yield favorable results, in many situations—particularly, if the group that the owner wants to favor is predominantly older than the rest of the employees—they allow higher contribution rates for the owner and other key employees than for the rank and file staff. In addition, new comparability often provides a plan with flexibility and allows different groups of owners and highly compensated employees to have different contribution rates.

To demonstrate this, assume that there are two dental practice owners and four employees for a total of six plan participants. One of the employees is the wife of one of the owners. The compensation and contributions under a new comparability plan are set forth below:

| Employee       | Compensation | Contribution<br>(% of Compensation) | % of Total |
|----------------|--------------|-------------------------------------|------------|
| Owner (Age 46) | \$250,000    | \$50,000 (20%)                      | 94%        |
| Owner (Age 55) | \$250,000    | \$50,000 (20%)                      |            |
| Wife (Age 53)  | \$19,200     | \$960 (5%)                          |            |
|                |              | <b>\$100,960</b>                    |            |
| Staff (Age 40) | \$48,346     | \$2,417 (5%)                        | 6%         |
| Staff (Age 32) | \$38,500     | \$1,925 (5%)                        |            |
| Staff (Age 26) | \$40,500     | \$2,025 (5%)                        |            |
|                |              | <b>\$6,367</b>                      |            |

The owner who is 46 is older than each of his employees by six years or more. That "age spread" is one of the key components to successfully maximizing the contributions for the owners while minimizing staff contributions.

In our example, a new comparability formula has been devised that gives the owners the maximum allowable contribution under the Code. For 2012, that means a contribution per owner of \$50,000. Under the facts in the example, the contribution rate for the owners is 20 percent of compensation. Applying actuarial cross-testing, contributions for the other employees are set at 5 percent of compensation. This results in the owners and the wife receiving 94 percent of the total contribution that is made to the plan and the staff employees receiving only 6 percent of the total contribution.

Compare this to a traditional profit-sharing or SEP: in order for the owners to receive \$50,000, each staff member would have to receive a contribution of 20 percent of compensation. The staff cost for a traditional plan utilizing the demographics in the case study would be approximately \$25,500 versus approximately \$6,400 in the new comparability plan. In this example, the new comparability plan design results in a staff cost savings of over \$19,000 per year!

Thus, an owner of a successful dental practice who does not yet have a qualified plan should consider establishing one, utilizing a new comparability design. In addition, owners of dental practices who already have a plan should review their existing retirement plan arrangement to see if they are really maximizing their own benefits.

“  
...an owner  
of a successful  
dental practice  
who does not yet  
have a qualified  
plan should  
consider  
establishing one...  
”

*If you do not yet have a profit-sharing plan, or if you have a profit-sharing plan or SEP that uses a formula other than new comparability and you would like to see what new comparability can do for you, contact Andrew E. Roth, Esq. at (914) 948-1556 or at aroth@dmlawyers.com*

*Mr. Roth is a partner at the White Plains, New York law firm of Danziger & Markhoff LLP. This firm is a business and tax-oriented law firm that has been representing dentists in the New York metropolitan area for over fifty years.*

## A QCDS Scrapbook

### QCDS Screen More Than 200 Public School Students

At the request of State Senator Jose Peralta, QCDS volunteer dentists conducted oral health screenings at Intermediate School 227 in East Elmhurst, where over 200 students in grades five through eight were examined.

This program continues the successful partnership with Colgate's "Bright Smiles, Bright Futures" campaign, bringing valuable dental services to local schools where QCDS members have examined thousands of students during the past years.

Students who are identified with dental problems receive a "report card" noting the problem, with the recommendation that a follow up dental exam with their family dentist be scheduled. Colgate provides each child with a "goody bag" containing a toothbrush and toothpaste.

QCDS Executive Director William Bayer accompanied the dental volunteers, consisting of Drs. Beatriz Vallejo, Win Le, Cynthia Leung, Doris Ladino and Dennis Piana. They were assisted by Will and Somjid from Colgate in assuring that all children who presented parental consent forms were able to participate in the screening program.



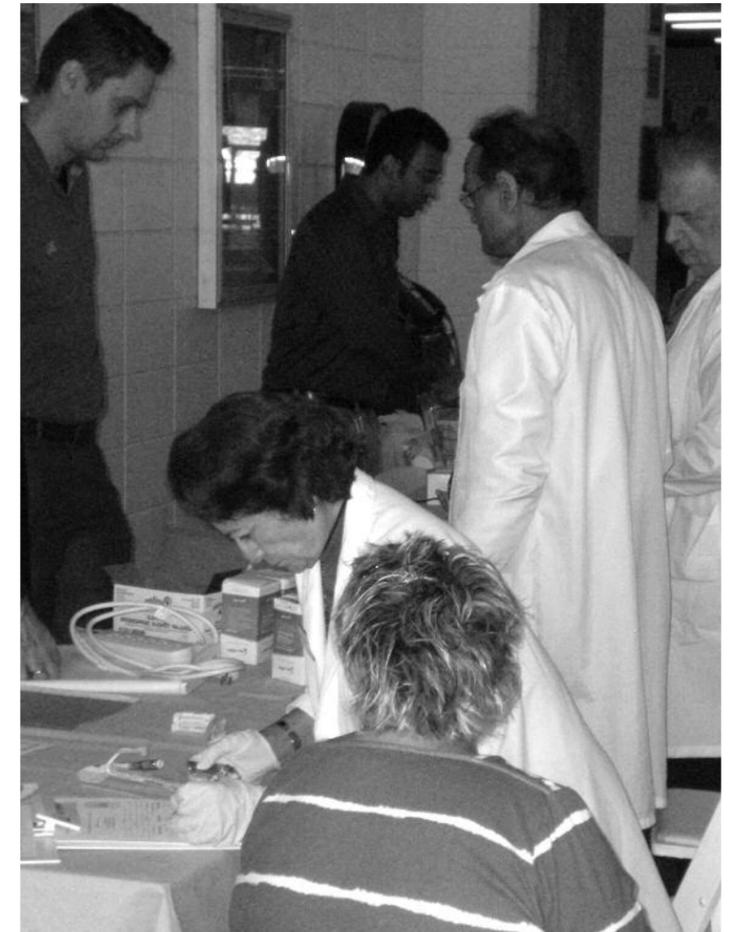
AT THE SCREENING: Drs./ Piana, Ladino, Vallejo and Leung.

QCDS thanks Senator Peralta and William Fahey, the IS 227 principal, for bringing this service to the community.

If a QCDS member has a suggestion for a school that might be interested in scheduling a screening for their students, contact Mr. Bayer, who can follow up with the school administration.

### Off to the Races

QCDS, in partnership with neighboring components in Nassau and Suffolk, participated in the annual oral cancer-screening program offered at Belmont Racetrack on Friday, October 5. The event was coordinated by former QCDS member Dr. Robert Trager and continues the long tradition of conducting the program at Belmont. The weather cooperated with a return to summer temperatures and dozens of track patrons and workers took advantage of the screenings. Rumor had it that Executive Director William Bayer had a long shot in the third race paying \$108, as he mumbled, wishing he had bet ten dollars instead of two. This program is one of many offered throughout the year that brings this valuable service to the community, including programs at Citifield with the Mets, local schools and community health fairs.



# QUEENS COUNTY DENTAL SOCIETY

## Continuing Education Program and Diversity Forum

*In partnership with the American Dental Association, QCDS is hosting a CONTINUING EDUCATION PROGRAM & DIVERSITY FORUM on Sunday, November 11 at the World's Fair Marina Restaurant, Flushing. This SIX CREDIT CE PROGRAM begins with registration and breakfast at 8:30 a.m. followed by presentations including Jennifer Kirschenbaum, Esq. discussing maximizing protection and revenue through compliance and contracts and Dr. Matthew Krieger discussing managing a successful practice and preferred provider organizations.*

*In addition, Henry Schein CEO Stanley Bergman, will be honored for Schein's ongoing commitment to promoting diversity and Steve Kess will moderate a panel discussion with recent graduates of the ADA's Diversity Institute.*

PROGRAM INCLUDES BREAKFAST & LUNCH  
REGISTRATION FEE IS \$35  
SIX CE CREDITS WILL BE AWARDED  
PRE-REGISTRATION IS ABSOLUTELY REQUIRED.  
VISIT THE QCDS WEBSITE [www.qcnds.org](http://www.qcnds.org) for further program details  
REGISTER ONLINE OR BY CALLING QCDS  
**(718) 454-8344**

## CRESO Corner

*By Martin Schnee*

The NYC office of Radiological Health has become more vigilant. They have revised their violation severities in the upward direction.

Almost all of their violations are now at a level 1 category, which carries a minimum of a \$1,000 penalty for each item. They have not released this list to the CRESOs.

The city inspectors are now picking up the FDA 2579 installation form which x-ray installers are required to file after a new or replaced x-ray unit is installed, and checking to see if you have a registered facility. Many dental offices that are not registered are being caught and hauled into court. Several thousand dollars in penalty money is being levied.

The Health Department recently passed a law that states that if an owner ignores the summons issued, the fine is automatically doubled. Several dentists have unfortunately had this experience. If you or someone you know does not have a current registration to operate x-ray equipment, it is imperative that you remedy this situation.

When I was chief of the Radiation Equipment Division I had cases where commissioner's orders were given to remove or seal dental x-ray equipment from offices, with police backup. If they wish, the city can even freeze bank accounts.

*Martin Schnee is available to answer questions concerning this topic. He can be reached by calling (718) 986-4996 or writing to Scientist004@aol.com. His website is NYCRESO.com*

## TAX TIPS FOR DENTISTS

**There are exceptions to the 10% penalty for early distributions (before age 59.5) from qualified pension plans and IRAs.**

1. Medical expenses that are in excess of 7.5% of adjusted gross income.
2. Up to \$10,000 for first time homebuyer expenses
3. Higher education expenses for taxpayer, spouse, child or grandchild.
4. Direct rollover to a new retirement account.
5. You were permanently totally disabled.
6. You were unemployed and used the money for health insurance.

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**QUEENS COUNTY DATC DENTAL ASSISTANTS  
COURSE starts MARCH 8, 2013**

The Queens County Dental Society in conjunction with the Dental Auxiliary Training Center, is pleased to announce the **28th year** of continuation of the comprehensive dental assisting training course offered for the auxiliary staff of the Queens County membership.

**FUNDAMENTALS of CHAIRSIDE DENTAL ASSISTING**

To meet the demand for trained dental assistants, the dental society co-sponsors this course to assist interested students who have a desire to prepare and work in this exciting career field. Dental assistants who have been trained on the job can significantly improve their job and skills performance with this training. The course is designed to train:

- \* already employed dental assistants who have limited or no formal training.
- \* those who are interested in preparing to take the DANB Exam.

This comprehensive course will augment the on-the-job learning experience by giving the theoretical background of the profession of dental assisting and also provide hands-on-training in a classroom setting. The course has been structured in such a way that the total time required for completion is only 15 sessions totaling 45 hours plus a 15 hour independent study project. The course is a total of 60 hours.

**Topics covered include:**

|                           |                  |                         |
|---------------------------|------------------|-------------------------|
| Dental Terminology        | Charting         | Disease Transmission    |
| Infection Control         | Sterilization    | Operative Dentistry     |
| Dental Specialties        | Anesthesia       | Dental Instrumentation  |
| 4-Handed Dentistry        | Dental Materials | Radiology               |
| Dental Office Emergencies | Dental anatomy   | Preventive Oral Hygiene |

*COURSE CERTIFICATE OF ACHIEVEMENT WILL BE GRANTED UPON  
SUCCESSFUL COMPLETION OF REQUIRED COURSE WORK, ATTENDANCE, & FINAL EXAM*

**COURSE NUMBER:** QC101-5 (Friday Evenings)  
**TIME:** 6:30 to 9:30 PM  
**COURSE DATES:** MARCH 8, through JUNE 21, 2013  
**PLACE:** Queens County Dental Society Headquarters Building  
 86-90 188<sup>th</sup> Street, Jamaica, NY 11423  
**Tuition:** \$950.00 **Text, Ins. & Lab Fees:** \$495.00

**PLEASE CALL DATC TOLL FREE 1 (888) 595-3282 TO REGISTER FOR THIS PROGRAM. A PAYMENT PLAN OPTION IS AVAILABLE.  
 ALSO: CALL US TO DISCUSS the DATC "SPECIAL PATHWAY" for BECOMING A New York State LICENSED "CERTIFIED DENTAL ASSISTANT".**

**ARE YOU IN NEED OF A DENTAL ASSISTANT?**

The Dental Auxiliary Training Center Fundamentals of Chairside Dental Assisting course that started in September will end December 21, 2012. As a service to the QCDS dentist members, DATC has a placement service to help dentists find trained prospective employees. We will be happy to discuss your job requirements, and help you find a mature, responsible, motivated, dental assistant. Your job information can also be anonymously posted on the Dental Auxiliary Training Center Facebook page. Our students and graduates search this page to find out about current dental assistant positions and must call DATC to get details and point of contact information. To view these postings, look at our FaceBook page under the NOTES tab, and don't forget to "Like Us". As has been our policy for the last 28 years, there is never a fee for this service. Please call Lisa Lyle, at 1(888) 595-3282 for more information.

**New Dentist Meeting a Resounding Success**

The Queens County Dental Society, in partnership with the Nassau County Dental Society, hosted a "new dentist" reception at KPacho, located in New Hyde Park, on the evening of October 4.

The event was organized by Dr. Albert Yoo from QCDS and his counterpart in Nassau, Dr. Stuart Heimann. In addition to providing an opportunity to socialize and net-



Dr. Alicja McCrudden

work, Dr. Alicja McCrudden, diplomate of the American Board of Periodontology, presented a clinical lecture on extraction socket preservation and ridge augmentation.

Over 120 dentists were in attendance in addition to Dr. Maria Maranga, chair of NYSDA's Membership and Communications Council and Dr. Mark Bauman, ADA Council on Membership, who both encouraged the attendees to actively participate in organized dentistry. In recognition of the impor-

tance of programs of this nature, the presidents of both QCDS, Dr. Beatriz Vallejo, and NCDS, Dr. Albert Granger, attended as well as the executive directors of both components, Bill Bayer and Jim Garnett.

Many favorable comments were made regarding the up-scale venue, as well as the clinical presentation. Congratulations to Drs. Yoo and Heimann for their efforts in organizing this program. With the success of this program, additional programs will be scheduled for 2013.

This program was funded in part by a grant from the ADA Membership for Program Growth, with additional funding from sponsor exhibitors.



An overflow crowd attended the New Dentist meeting

**QCDS Participates in Harlem Week Screenings**

Volunteer dentists from component societies including New York County, Second District, Suffolk County, Bronx County and the Queens County Dental Society offered free oral health screenings to hundreds of children and their families in partnership with the New York State Dental Foundation.



Dr. Manni Matta

"Oral health care is crucial to general health and there are many diseases that first manifest in the oral cavity," said Dr. Chad Gehani. Often the dentist is the first health care provider to observe certain changes which may have otherwise gone undetected." The volunteer dentists referred those patients requiring further care to a dentist in their area.

The screening was part of Harlem Week, a series of events held throughout the summer bringing together all age groups and cultures to celebrate the unique and diverse essence of Harlem. The annual event attracts more than two million attendees from all over New York, as well as the rest of the world.

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*Attorney at Law*

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# Ask A Lawyer: Lease Concerns from a Practice Perspective

By Jennifer Kirschenbaum

**Question:** Jennifer, I'm in the process of renegotiating my lease and was hoping you would please highlight potential issues particular to my practice that I should be aware of? Thanks, Dr. C

**Answer:** Well, that's a pretty broad question, but to highlight some basics I should start by saying that most leases are based off of standard commercial lease forms; many of which are not tempered to mold with the requirements of a medical practice. Examples of provisions that may apply to your practice but not other commercial space are the standard hazardous waste provisions, which prohibit many standard substances found in practices from being on the premises. Another example is signage, which is required by the New York State Education Department and is often prohibited by landlords. Other common complaints I hear are when a client requests Saturday hours for patients and the building does not provide heat or air conditioning, as all other commercial spaces in the building are closed. A final issue I've seen in practitioner leases is where space is taken without inquiring whether the building is even zoned for a medical space and allows the requisite sinks, ventilation, etc. Where you are operating in a space not zoned or without appropriate permits where required, you are in violation of the law and also of your lease's regulatory compliance

provision, which also renders you in breach of contract.

Of course, the above does not capture the exhaustive list of issues that may arise particular to your medical practice. The first concern you should address is retaining proper legal counsel to assist you in this process, and with an understanding of potential issues relevant to your practice needs as well as practical real estate concerns. To discuss in greater detail, contact me at (516) 747-6700 ext. 302 or at Jennifer@Kirschenbaumesq.com

*This article is provided for news and information purposes only and does not constitute legal advice or an invitation to an attorney-client relationship. While every effort has been made to ensure the accuracy of the information contained herein, Kirschenbaum & Kirschenbaum, PC does not guarantee such accuracy and cannot be held liable for any errors in, any reliance upon this, or losses caused by the information.*

*Jennifer Kirschenbaum manages Kirschenbaum & Kirschenbaum, P.C.'s healthcare department and regularly counsels healthcare practitioners in regulatory compliance, transactional, audit defense, licensure, litigation and general practice management matters. Contact Jennifer Kirschenbaum at (516) 747-6700 ext. 302 or Jennifer@Kirschenbaumesq.com.*

Saturday  
January 19, 2013

## Suffolk County Dental Society

Officers' Installation Dinner Dance  
at  
The Watermill  
Smithtown, NY

For Information call SCDS  
at 631-232-1400

SATURDAY, JANUARY 5, 2013

## NASSAU COUNTY DENTAL SOCIETY

66TH ANNUAL OFFICER'S INSTALLATION  
GALA AND GENERAL MEMBERSHIP MEETING

COME ENJOY  
THE EVENT OF THE SEASON!

CHATEAU BRIAND  
6:30 P.M. TO 11:30 P.M.  
440 OLD COUNTRY ROAD  
CARLE PLACE, NEW YORK

NASSAU COUNTY DENTAL SOCIETY 2013  
OFFICERS INSTALLATION

PRESIDENT: MEENA JAISWAL, DDS  
INSTALLING OFFICER: DEBORAH WEISFUSE, DDS,  
PRESIDENT, NEW YORK STATE DENTAL ASSOCIATION

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- ◆ **Equipment financing\*** – choose from a variety of options and flexible terms tailored to meet your needs.

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  - Practice sales and purchases
  - Office improvement and expansion
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- ◆ Flexible repayment options

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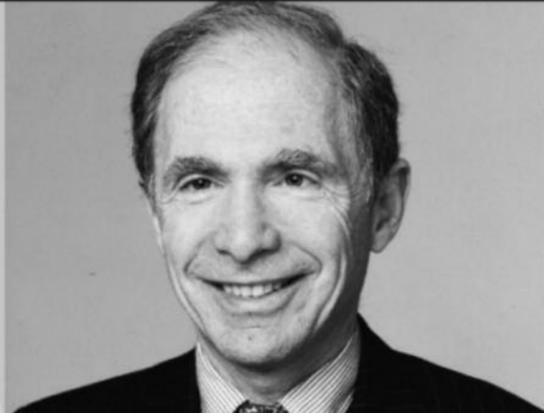
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# QUEENS COUNTY DENTAL SOCIETY

## Continuing Education Program

*Start the New Year right by attending  
a full day continuing Education Program*

**Friday, January 11th 8:30 A.M.-3:00 P.M**  
*Vetro, 164-49 Cross Bay Blvd., Howard Beach*

**TOPIC: CAD/CAM TECHNOLOGY FOR PRIVATE PRACTICE  
AESTHETICS IMPLANTS AND OCCLUSION**

**SPEAKER: DR. DEAN VAFIADES, PROSTHODONTIST**  
*Computerized Dentistry for Private Practice Implants, Aesthetics and Occlusion*

CAD/CAM technology has the advantage of reduced clinical chair-time and reduced laboratory costs. The accuracy of these techniques has improved to the point where they are now comparable to conventional techniques. This presentation will review the current technology which allows the fabrication of an implant abutment without a fixture level impression. In addition this impression does not require the removal of the healing abutment. The fabrication of ceramic full coverage restorations and veneers, with an in-office technique, will also be demonstrated.

**Objectives:**

At the conclusion of this lecture the participant will understand the advantages and disadvantages of:

1. Ceramic full coverage for teeth and implants.
2. Implant abutment fabrication without a fixture level impression
3. Complete CAD/CAM Implant Abutments and Restorations

PROGRAM INCLUDES BREAKFAST & BUFFET LUNCH  
REGISTRATION FEE IS \$85  
SIX CE CREDITS WILL BE AWARDED  
**PRE-REGISTRATION IS ABSOLUTELY REQUIRED**  
ATTENDANCE IS LIMITED TO THE FIRST 75 REGISTRANTS

REGISTER BY CALLING QCDS  
**(718) 454-8344**

| QUEENS COUNTY DENTAL SOCIETY 2013 BALLOT                     |                              |              |                                  |          |                        |
|--|------------------------------|--------------|----------------------------------|----------|------------------------|
| OFFICE   | CANDIDATE                    |              | MARK 'X'                         | WRITE IN | VOTE FOR ALL           |
| President  | Doron Kalman                 |              | Per Bylaws Automatically Ascends |          |                        |
| President-elect  | Bijan Anvar                  |              |                                  |          |                        |
| Vice-President   | Sudhakar Shetty              |              |                                  |          |                        |
| Secretary  | Ronald Garrett               |              |                                  |          |                        |
| Treasurer  | Eric Huang                   |              |                                  |          |                        |
| Historian  | Richard Yang                 |              |                                  |          |                        |
| <b>Delegates to the ADA 2013 ( vote for up to Three)</b>     |                              |              |                                  |          | <b>WITHOLD FOR ALL</b> |
|  | Viren Jhaveri                |              |                                  |          |                        |
|  | Rekha Gehani                 |              |                                  |          |                        |
|  | Prabha Krishnan              |              |                                  |          |                        |
| <b>Alternate Delegate to the ADA 2013 (vote for one)</b>     |                              |              |                                  |          |                        |
|  | Sudhakar Shetty              |              |                                  |          |                        |
|  | Bijan Anvar                  |              |                                  |          |                        |
|  | Stephen Quarcoo (ex-officio) |              |                                  |          |                        |
| <b>NYSDA DELEGATES ( vote for up to Eight)</b>               |                              |              |                                  |          |                        |
|  | B. Anvar                     | P. Krishnan  |                                  |          |                        |
|  | R. Gehani                    | J. Ledner    |                                  |          |                        |
|  | M. Greenberg                 | R. Shpuntoff |                                  |          |                        |
|  | V.Jhaveri                    | B.Wasserman  |                                  |          |                        |
| <b>NYSDA Alternate Delegates (vote for up to three)</b>      |                              |              |                                  |          |                        |
|  | R. Garrett                   | S. Quarcoo   |                                  |          |                        |
|  | E. Huang                     | A. Queen     |                                  |          |                        |
|  | D. Kalman                    | S. Shetty    |                                  |          |                        |
|  | S. Kesner                    | R. Yang      |                                  |          |                        |
| <b>Board of Trustees- One year Term ( Vote for up to 30)</b> |                              |              |                                  |          |                        |
|  | P.Addeo                      | H. Gomez     | A. Queen                         |          |                        |
|  | H. Ajmera                    | A. Greenberg | R.Samuels                        |          |                        |
|  | S. Akhtar                    | S. Kesner    | A.Santana                        |          |                        |
|  | C. Berkman                   | P.Koppikar   | K.Schirmer                       |          |                        |
|  | D. Bhagat                    | L.Lehman     | I. Schwartz                      |          |                        |
|  | M. Bhuyan                    | A. Lighter   | V. Shah                          |          |                        |
|  | A.Feigenbaum                 | R. Olan      | R. Sherman                       |          |                        |
|  | M. Gandhi                    | S. Quarcoo   | L. Takhalova                     |          |                        |
|  |                              |              | C.Tischler                       |          |                        |
| WRITE IN   |                              |              |                                  |          |                        |

| INSTITUTE FOR CONTINUING DENTAL EDUCATION 2013 BALLOT                     |                  |              |          |          |                        |
|---|------------------|--------------|----------|----------|------------------------|
| OFFICE  | CANDIDATE        |              | MARK 'X' | WRITE IN | VOTE FOR ALL           |
| President   | Jay Ledner       |              |          |          |                        |
| Vice-President  | Richard Yang     |              |          |          |                        |
| Secretary / Treas   | Kathryn Schirmer |              |          |          |                        |
| <b>Members of the Dental Board of Directors (vote for up to fourteen)</b> |                  |              |          |          | <b>WITHOLD FOR ALL</b> |
|   | B. Anvar         | M. Greenberg |          |          |                        |
|   | W. Bayer         | E. Huang     |          |          |                        |
|   | C. Berkman       | D. Kalman    |          |          |                        |
|   | D. Bhagat        | P. Krishnan  |          |          |                        |
|   | A. Dogra         | A. Queen     |          |          |                        |
|   | R. Garrett       | S. Shetty    |          |          |                        |
|   | C. Gehani        | R. Shpuntoff |          |          |                        |

## Upcoming CE Courses

Pre-registration is required for all continuing education courses, except General Membership Meetings

**Tuesday, November 6** 6:15 p.m.

**General Membership Meeting** 2 C.E. Credits  
7:00 P.M.: Voting for elective offices

8:00 P.M: Avoiding the pitfalls in practice transitions  
Lots of business issues can arise during the buying or selling of a practice. This presentation spells out the options you have as a potential buyer or seller, the most common pitfalls, and strategies for avoiding them in order to ensure a practice transition.

**Instructor:** Martin Mattler

**Friday, November 9** 9:00 a.m.

**Prosthetic and Surgical Consideration for dental Implant.** 3 C.E. Credits

This Course introduces a simple and practical way to start implant training and includes a 1 hour hands-on session.

**Instructor:** Dr. David Chong

**Tuition:** ADA member: \$25. Non-ADA member: \$50

**Sunday, November 11** 8:30 a.m.

**Regulatory Compliance and Practice Management with Diversity Forum** 6 C.E. Credits

This program features presentations on practice management, regulatory compliance, contracts and other topics. Many leaders in organized dentistry will be in attendance. Share your concerns with your leaders

**Instructor:** Jennifer Kirschenbaum Esq., Dr. Matthew Krieger

**Tuition:** ADA and Non ADA member: \$35

**Tuesday, December 11** 6:00 p.m.

**"Today's Dental Issues-Medicaid, Third Parties and More"** 2 C.E. Credits

Dr. Shub will address a number of issues relevant to dental practices including traditional benefit plans, managed care, Medicaid and other public programs, legal issues, contracting with managed care companies, professional association advocacy, member services and other topics of interest.

**Instructor:** Dr. Judith Shub, PhD, NYSDA Assistant Executive Director, Health Affairs

**Tuition:** No cost to attendees.

## Dietary Concerns

Please note that QCDS wishes to accommodate the dietary needs of attendees at our meetings and programs. It is requested that anyone requiring kosher or other specialized foods notify the QCDS office at the time of your registration so that proper plans can be made.

**Sunday, December 14** 9:00 a.m.

**CPR - Certification** 4 C.E. Credits  
**Topic:** "Basic Cardiac Life Support"

Certification will cover 1 and 2 rescuer CPR, Heimlich Maneuver, child CPR and AED. The ability to recognize the signals of a heart attack and provide stabilization of the victim at the scene of a cardiac arrest is a priceless commodity. Life over death may some day become a reality to someone you know or care for. Be prepared to help save a life.

**Registration at 8:30 a.m.** Class begins promptly at 9:00 a.m.

**Instructor:** Eric Zalewski, BLS Instructor

**Tuition:** ADA member/staff: \$105 Non-ADA member: \$260

**Friday, December 16** 9:00 a.m.

**Topic:** Infection Control 4 C.E. Credits

In the past this course has had an overwhelming positive response from those clinicians and their staffs who earnestly want to stay informed of the latest infection control recommendations and does so through the eyes and thoughts of a speaker/clinician who well understands the nature and demand of everyday dental practice. There's more...bring your entire staff and satisfy OSHA's annual staff training requirements. Course qualifies for relicensure.

**Instructor:** Safety Compliance Services

**Tuition:** ADA member/staff: \$85/\$70. Non-ADA member: \$260

**Friday, January 4** 9:00 a.m.

**Topic: Apical Surgery: TO Pull or Not to Pull** 3 C.E. Credits

Course will describe the indications and contraindications for performing or referring a patient for apical surgery. Factors to consider in a decision to perform an apicoectomy are weighed against further evaluation, retreatment or extraction allowing a more accurate treatment plan relative to an implant, fixed bridge, removable prosthesis or no further treatment. Discussion and explanation of each option is reviewed in detail with case studies. Objectives include understanding periapical surgery, modern improvements, learn radiographic errors commonly made in evaluating a tooth for a fracture, understanding the principles of GTAM and reviewing the seven step workup that should be used when performing or referring a patient for periapical surgery.

**Instructor:** Dr. Daniel Pompa

**Tuition:** ADA Members: \$25.00. Non-ADA Member: \$50.00

**Tuesday, January 8** 6:30 p.m.

**Business Killers Workshop** 2 C.E. Credits

WE NEVER PLAN TO MAKE MISTAKES. As business owners, we're focused on running our business. Every day brings new challenges, opportunities and decisions. But there are six mistakes that consistently cause businesses to fail. And, we

need to know what they are and how to avoid them! BusinessKillers® can help you learn from the mistakes of others. And you'll experience it all in a concise, interactive, video format. No slides, charts or graphs. BusinessKillers® is a unique, educational workshop. The businessKillers® name refers to the six common mistakes that can destroy a business and compromise everyone involved. Each of the six modules dramatizes a critical error in planning and protecting a business and the impact on the owner's personal financial future.

Learn From The Six Common Mistakes Owners Make:

1. "I know what my business is worth"
2. "I'm too busy running the company"
3. That'll never happen to me"
4. There's plenty of time for that"
5. "My business is my retirement"
6. "You can't beat Uncle Sam"

**Instructor:** Ronald Van Rabenswaay

**Tuition:** Member Benefit Program

**Friday, January 11** 8:30 a.m.

**Blockbuster Program CAD/CAM Dentistry** 6 C.E. Credits

E4D Dentist® is designed with the patient and dental professional in mind. TheE4D system is an easy-to-use chairside CAD/CAM system that is revolutionizing modern dentistry. Same-day crowns, inlays, onlays, and veneers can increase your productivity, provide a tremendous convenience for your patients, and give you complete control of the final restoration process. Intuitive and easy to use, the E4D empowers you to create beautiful restorations that provide the form, fit, and function you demand and your patients deserve.

**Instructor:** Dr. Dean Vafiades, prosthodontist

**Tuition:** ADA Members: \$85.00. Non-ADA Members: \$125.00

Location: Vetro, 164-49 Cross Bay Blvd., Howard Beach

Includes Breakfast And Lunch

Register ASAP- Attendance is limited to first 75 registrants!

## QCDS is an ADA CERP Provider

ADA CERP is a service of the American Dental Association to assist dental professionals in identifying quality providers of continuing dental education. ADA CERP does not approve or endorse individual courses or instructors, nor does it imply acceptance of credit hours by boards of dentistry. Concerns or complaints about a CE provider may be directed to the provider or to ADA CERP at [DA.org/goto/cerp](http://DA.org/goto/cerp)

## Study Clubs November - December

**Dr. Fialkoff Study Club**

CONTACT DR. FIALKOFF (718) 229-3838

**Nov 14** 7:00 -10:00 p.m.

**Topic:** "Advances In Digital Dentistry CAD/CAM Technology and Digital Intra-Oral Impressions: Where Is Dentistry Heading - What Strategies Do We Need To Develop To Develop To Insure Success"

**Speakers:** Dr. Steven M. Katz, DDS

**Location:** 47-10 Bell Blvd. Bayside

**Kalman Oral Surgery and Implant Study Club**

CONTACT DORIS REYHAN (718) 897-6400

**Nov 14** 6:30-9:00 p.m.

**Topic:** "Problem Solving in Endodontics"

**Speaker:** Dr. Mitchell Greenberg

**Location:** 60-70 Woodhaven Blvd., Unit C-2 Elmhurst

**New York Hospital Queens Study Club**

CONTACT PAMELA WILLIAMS (718) 670-1419

**Dec 7** 7:15-9:15 p.m.

**Topic:** "Oral and Maxillofacial Pathology: A Comprehensive Review Course"

**Speaker:** Dr. Paul Freedman, Dr. Stanley Kerpel  
Dr. Renee Reich

**Location:** Lang Auditorium  
56-45 Main Street  
Flushing

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**Taxes Your Office.** Business/personal Specialty: dentists. Personable CPA. References. Stuart A. Sinclair, CPA (516) 935-2086 1120 Old Country Road, Plainview, New York 18803

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**DENTAL OFFICE AVAILABLE:** This is a great opportunity for a specialist looking for a satellite office or a young dentist looking to establish a new practice. Location is in the heart of Flushing. Close to public transportation. Reasonable rent. Please call (516) 825-0178

**ORAL SURGERY OPPORTUNITY:** Wyckoff Heights Medical Center is looking for an oral surgeon for 2 days a week to work with oral surgery dental residents (1 surgeon 2 days or 2 surgeons 1 day). If interested, contact Dr. David Miller, Director, Department of Dental Medicine at (718) 486-4126 or by email damiller@wyckoffhospital.org

### *Employee/Employer Opportunities*

As a courtesy to members, QCDS will offer listings at no cost in our bi-monthly Bulletin publication to dentists seeking positions as an associate, as well as to QCDS members who might be looking to employ an associate. Direct all submissions via a Word document attachment to an e-mail addressed to [execdirqcds@aol.com](mailto:execdirqcds@aol.com) and limit your submission to a maximum of 40 words. All listings placed in the Bulletin must be renewed for each issue or they will be removed. In addition, such postings will be placed on the QCDS website for 90 days, unless requested to be removed.

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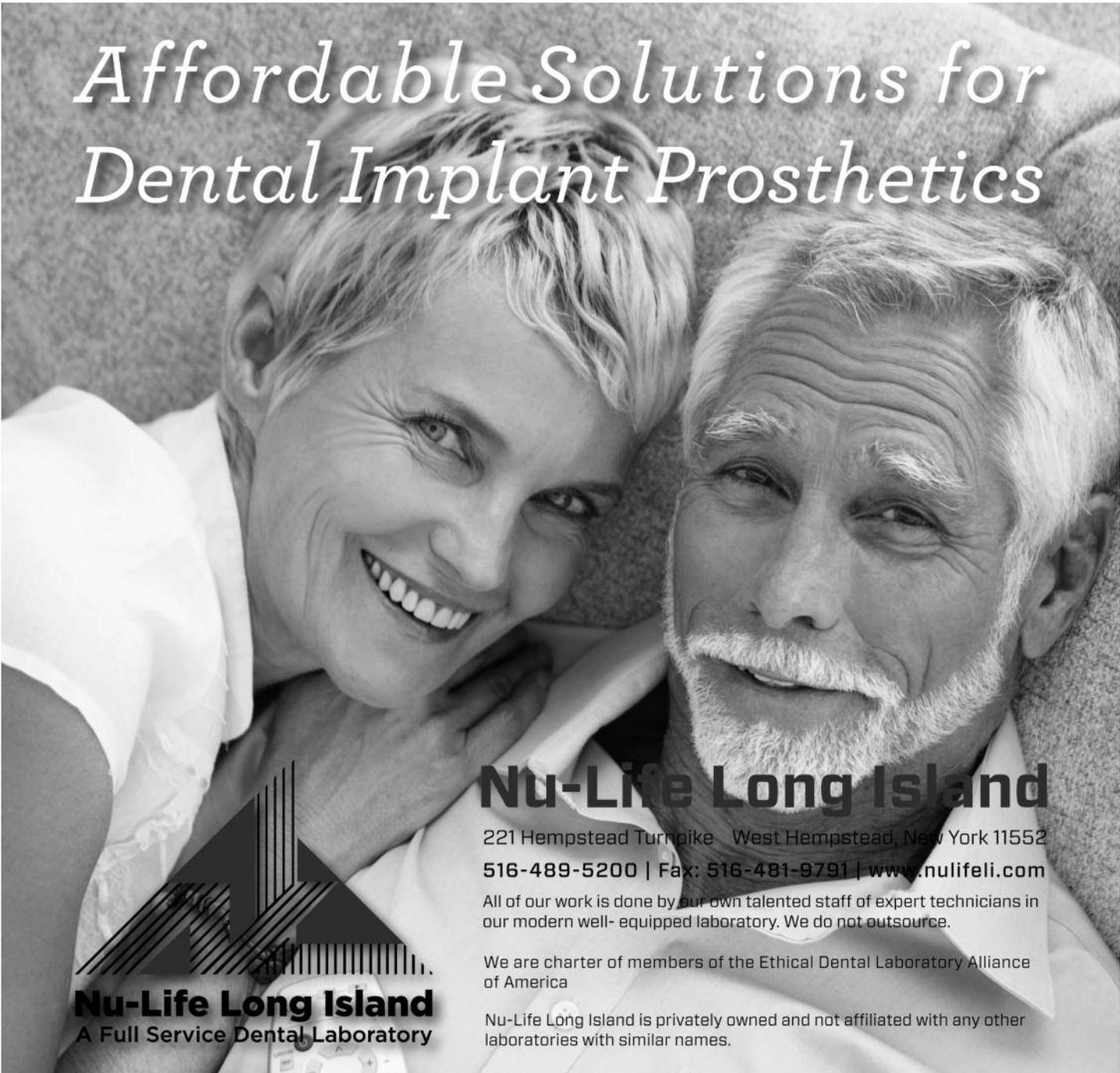
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